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Governor

Doug Nelson
Commissioner

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Linda S. Luebbering
Director
Budget and Planning

TO: Department Directors, Deputy Directors, and Budget Officers

FROM: Linda Luebbering

DATE: July 31, 2013

RE: Fiscal Year 2015 Budget Instructions

The following summarizes Fiscal Year 2015's fiscal outlook and budget instruction highlights. The attached document provides detailed instructions for the completion of the budget request. If you have questions, please contact us.

Fiscal Outlook

General revenue collections continued to increase in Fiscal Year 2013, as statewide employment and income have improved. Overall, net general revenue collections grew 10% over Fiscal Year 2012 compared to projected growth of 4.8%. Although positive news, much of the unexpected growth was due to higher capital gains realized in anticipation of changes in federal tax policies; this will not likely reoccur in the upcoming fiscal year. The state's largest source of general revenue, the withholding tax, grew 3.5%, matching projections for Fiscal Year 2013. This rate is consistent with an economy that is steadily growing.

Going forward, forecasters expect muted economic growth through mid-2013, but this growth is expected to accelerate as the economy recovers. As is typical, global energy markets and international financial concerns pose key risks to this outlook.

The fiscal outlook is further clouded by recent legislative actions, most notably HB 253. Although this legislation was vetoed by Governor Nixon, his veto may be overridden. If HB 253 becomes law, several provisions will have direct negative consequences for state revenue collections in Fiscal Year 2014. Further, the most critical potential impact is an additional immediate reduction in the individual income tax rate upon congressional enactment of the federal Marketplace Fairness Act (FMFA). HB 253 would reduce the top tax rate from 6% to 5.5% and apply that lower rate to all previous tax years upon enactment of the FMFA. The impact on the current fiscal year could be a cost of $1.2 billion. Other

provisions in that bill would reduce general revenue by over $800 million each year when fully implemented.

Overview of Budget Instructions

Because of this uncertainty, departments are to request their core budget and any necessary core adjustments at this time. Departments may request mandatory new decision items. However, before doing so, departments should submit a preliminary list of such items to Budget and Planning for review prior to inclusion in the October 1 submission. Discretionary new decision items should not be requested at this time. Any exceptions must be discussed in advance with Budget and Planning.

Later this fall, when the budget outlook is more certain, we will be working with departments to update budget requests as appropriate. We may be working with departments on major reductions to the core budget. Conversely, we may be asking departments for high priority new decision items for consideration.

Key Changes and Reminders

1. October 1 Submission – As noted above, departments will request adjustments to their core budgets plus mandatory items only. Mandatory items and any exceptions should be discussed with Budget and Planning prior to submission.

2. Timely Submission – Agencies must submit completed budget requests by October 1 as required by state statute. Leasing information must be provided to OA Facilities Management, Design and Construction by September 1 in order for them to have work completed for the October 1 submission.

3. Fund Financial Summary Forms – To ensure that the Fund Financial Summary forms are accurate, agencies should **not** submit them with the October 1 budget submission. They will be due to House and Senate Appropriations offices by November 15. Agencies will work with their Budget and Planning analyst through the summer and fall to ensure these forms are complete and accurate. Updated forms will be due to House and Senate Appropriations offices within two weeks of the announced Governor Recommendations. When a form indicates that dollars are set aside for cash flow purposes, an explanation must be included in the notes section about how the cash flow amount was determined. Questions on the forms should be directed to Shelly LeCure (751-9324).

4. Fiscal Year 2014 Pay Plan – The legislature appropriated partial year funding for the $500 annual pay increase. If the pay plan is implemented, additional appropriation authority will be needed in Fiscal Year 2015. A new decision item should be requested as a cost to continue for the Fiscal Year 2014 pay plan. If the pay plan is ultimately not implemented, Budget and Planning will correct the request for the January submission. Additional information is included on page 15 in the attached instructions.

5. <u>Missouri Senior Services Protection Fund</u> – Since this fund's revenue is one-time, departments should eliminate this authority from their core budget and request a new decision item from general revenue to replace the core funding.

6. <u>Supplemental Requests Forms</u> – Departments may request mandatory supplemental items, but these must be reviewed with Budget and Planning prior to being submitted. Agencies should assume release of Governor's Reserve when determining the supplemental amount. Agencies must submit supplemental requests even if the release of Governor's Reserve will meet the full supplemental obligation.

7. <u>Approved Reorganizations</u> – Agencies with Fiscal Year 2013 reorganizations must include necessary transfers/reallocations in the October 1 budget submission. Please work with your Budget and Planning analyst to ensure the amounts are accurate and consistent between departments prior to submission.

8. <u>New Reorganizations</u> – Agencies need to consult with Budget and Planning prior to conducting any reorganization <u>within their department or between departments</u>. These actions may require document filings separate from the budget process. Reorganizations must be submitted to Budget and Planning and approved by the Governor prior to making changes to the budget in BRASS; they may also require filing by the Governor under the Reorganization Act of 1974. Reorganizations or transfers of program/functions between departments must be approved by the Governor and submitted to the General Assembly.

9. <u>House Bill Language</u> – Agencies should review current house bill language and consult with Budget and Planning on recommended changes.

10. <u>Web-ready Budget Books</u> – Budget and Planning will post a PDF copy of the department's October budget request and the January Governor's recommended budget on the Internet. If the OA Print Shop prints your budget, they will provide a PDF copy to Budget and Planning, otherwise the department is responsible for submitting a PDF copy to us. These submissions should include a table of contents.

FISCAL YEAR 2015 BUDGET INSTRUCTIONS

TABLE OF CONTENTS
FISCAL YEAR 2015 BUDGET INSTRUCTIONS

BUDGET BOOKS

DISTRIBUTION:
Department Request Submission:
> Budget and Planning—3 paper copies and a PDF version emailed to
> Pamela.McQuary@oa.mo.gov
> House Appropriations—5 paper copies
> Senate Appropriations—4 paper copies

Governor's Rec Submission:
> Budget and Planning—3 paper copies and a PDF version emailed to
> Pamela.McQuary@oa.mo.gov
> House Appropriations—25 tabbed, paper copies
> Senate Appropriations—17 tabbed, paper copies

SUBMISSION FORMAT:
- 8 ½ x 11 paper, double-sided.
- Three-hole punched.
- The October 1st submission may be submitted as a stapled or clipped copy of the forms. The book does not need covers, dividers, or binding.
- The Governor's recommended submission should be submitted in bound format.

BUDGET BOOK ORDER:
Overview Information
1. Transmittal letter (Optional)
2. Table of Contents
3. Department Overview Paragraph
4. State Auditor's Reports, Legislative Oversight Evaluations, and/or Missouri Sunset Act Report Form
5. Listing of programs subject to Missouri Sunset Act

Department-wide requests, including pay plan
This section should include a consolidated request form for items which are department wide and those that cross budgeting units such as pay plan, replacement vehicles, fuel cost increase and overtime. Some departments may not have any department-wide requests.

6. Department-wide New Decision Item Form #1
7. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
8. Department-wide New Decision Item Form #2 (etc. for all department-wide new decision item requests)
9. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units

Core and New Decision Item Requests
10. Decision Item Summary Report (BRASS Report 9) for core budgeting unit #1
11. Core Decision Item Form
12. Core Reconciliation Report (BRASS Report 18a)
13. Flexibility Request Form – if applicable
14. Decision Item Detail Report (BRASS Report 10)
15. Program Description Form #1
16. Program Description Form #2 (etc. for all program description forms under this core)
17. New Decision Item Form #1
18. Decision Item Detail Report (BRASS Report 10)
19. New Decision Item Form #2 (etc. for all new decision items under this core)
20. Decision Item Detail Report (BRASS Report 10)
21. Repeat #10-#20 for all core budgeting units

OTHER SUBMISSIONS:

1. Fiscal Year 2014 supplemental requests – Submit paper copies with your Fiscal Year 2015 budget request or in a separate document and electronic copies to your Budget and Planning analyst.

2. Fund Financial Summaries –These documents are not due October 1st. Department Request Fund Financial Summaries are due November 15. Governor Recommendation Fund Financial Summaries will be due two weeks after Governor Recommendations are announced. Electronic copies of the Fund Financial Summaries should be submitted to Budget & Planning and House and Senate Appropriations staff.

3. Tax Credit Analysis Forms – Submit paper and electronic copies to Christine.Thompson@oa.mo.gov in Budget and Planning.

4. Comprehensive list of flexibility and estimated appropriation (E) requests – Submit electronic copies to your Budget and Planning analyst.

5. Vehicle request forms – Submit an electronic copy to your Budget & Planning analyst and to Cindy Dixon, State Fleet Manager.

6. Department organization charts with salaries and employee names of all employees considered to be part of the management team. Submit an electronic copy only to Budget & Planning.

7. ITSD requests – Submit an electronic copy to your Budget & Planning analyst and Crystal Wessing in ITSD.

BRASS CODING INFORMATION

CODING REMINDERS

- Transfer appropriations are typically coded to your agency's highest level org. (For example in DHSS that would be org 1580). Only upon discussion with the BRASS administrator (Chris Surface 526-4003) should a transfer be coded to a different level org code.
- New decision items using existing appropriations or existing budget units must be coded at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—2450 level must be used. The new decision item cannot be coded to the department level org—this is the 1 level org).
- PS only appropriations should be coded to BOBC 100. Transfer appropriations should only be coded to BOBC 820.

APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not included in the current core, (for example, a new training program), the agency should contact Chris Surface (526-4003) to have a new appropriation number assigned. Separate appropriation numbers will continue to be assigned to personal service appropriations and to expense and equipment, program specific distributions, and transfer appropriations.
- These appropriation numbers will directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.

BUDGET OBJECT CLASSES

The budget object classes requested for an appropriation establish the SAM II budget controls. Agencies should request the applicable budget object classes for each appropriation. If at least $1 is coded in a budget object class, expenditures can be charged to that BOBC without the need for adding more BOBC's after the budget has been loaded into SAM II.

- Agencies that are part of the statewide information technology consolidation should not reallocate core funds to object class 480 (computer equipment), but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration.
- Requests for new funds may include object class 480. If new funding is included in the final budget, ongoing funds related to information technology will be transferred to ITSD in the next fiscal year.
- **Never enter cents when coding amounts in BRASS, round up to the nearest dollar if necessary.**

CHART OF ACCOUNTS

The organization and appropriation structures are established through the Chart of Accounts being used in SAM II. Changes to the organization or appropriation structures will directly affect how the purchasing and accounting functions will operate during the fiscal year. Agencies should consider the impact of any proposed organization or appropriation structure changes. Any planned changes in organization or appropriation structures should first be discussed with your budget and planning analyst. The Division of Budget and Planning will discuss any proposed changes to the organization or appropriation structures with the other Office of Administration divisions in advance of approval. Agencies must receive approval from Budget and Planning prior to making changes in BRASS.

CORE BUDGET REQUEST

- Budget Year requests should reflect an agency's planned expenditures. The core budget request should be allocated into the appropriate budget object classes based on the proposed spending plan. Changes in current year amounts reflected in the BRASS reports will not be made unless an error occurred. If a change to the current year amounts is necessary, contact Chris Surface (526-4003) to request the change.
- A core request may have multiple core changes for the same decision item code. A separate BRASS budget form must be used for each core change that is requested. For example, two budget forms will be used if funding is being reallocated from two different cores into another core. Using multiple budget forms provides the information necessary for decision makers to review the various core changes. If you are unsure how to enter core changes, please contact your budget and planning analyst.
- Departments should add a description in the justification tab for each core change. These descriptions will be included in BRASS report 18a - core changes (reconciliation) detail.

CORE DECISION ITEM NUMBERS

For statewide reporting purposes, all agencies will use the following decision items to reflect changes to their core request.

0000002	Transfers In	Used for amounts transferred in from another department
0000003	One-time Reduction	Used for the reduction of one-time amounts
0000004	Transfers Out	Used for amounts transferred out to another department
0000005	Core Reductions	Used for reductions other than for one-time amounts
0000006	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations should not be made between funds.

COST ALLOCATION PLAN TRANSFERS

Central administrative costs and workers' compensation claims will continue to be allocated to the appropriate fund source. The same methods of transfer reimbursement will be administered as in the past.

DECISION ITEM DESCRIPTION

Add a description of each new decision item to the textbox of the decision item in the Info Edit form in BRASS. The description should be a concise explanation of the new decision item. This description will be printed in multiple reports that are used by the Governor's office, Budget and Planning, and the General Assembly.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor. **Ranking of the department new decision items other than any statewide pay plan should begin at 5**.

NEW DECISION ITEM NUMBERS
If a new decision item request encompasses multiple budget units, use the same BRASS new decision item number. One new decision item request form can also be used as long as it includes the necessary request information for all budgeting units.

ONE TIME EXPENDITURES
- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, ongoing maintenance costs for proposed equipment purchases must be identified in the core and/or new decision item requests to ensure appropriate evaluation of the cost effectiveness and rationale for the request.
- Enter all one-time amounts as a positive number in the "Amount" column along with any ongoing expenditures in that budget object class. Also enter the amount as a negative number in the "1X Amount" column. This is also required for one-time FTE. If the department is requesting one-time FTE, they should be entered as a positive number in the "FTE" column and a negative number in the "1X FTE" column.

ESTIMATED APPROPRIATIONS
Agencies are encouraged to make their best estimate of expenditures for each estimated appropriation and include budget requests for any increases, and core reductions for any decreases. Agencies should provide strong rationale for maintaining any estimated appropriation.

If an "E" is requested, insert it in BRASS by using the "Info Edit/Approp". An "E" should be typed in the "Gov Est" field through "Conf Est" field. Submit a comprehensive list of requested "Es" to Budget and Planning with the October 1 submission (electronic is acceptable).

OVERTIME
The use of separate House Bill sections will continue for appropriations to certain agencies to pay overtime. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. Do not request FTE for overtime pay. Agencies may use the generic job class called "Other" (999999) for budgeting overtime pay. Agencies should not have FTE coded to overtime appropriations; any FTE coded to overtime appropriations should be reallocated to PS appropriations or core reduced from the budget. **Note that the fringe rate for the payment of overtime is different than the fringe rate for regular personal service appropriations.**

Helpful BRASS Reports

Core Reconciliation

Report 14a Core Rec-Dept $ (1YR) reconciles the core, beginning with current year budgeted dollar amounts, and adds or subtracts core dollar changes. Report 14c Core Rec-Dept FTE (1YR) reconciles core, beginning with current year budgeted FTE amounts, and adds or subtracts core FTE changes. When running any of these reports, the user selects the fund to be used on the report. The user may select a specific fund number or select FED for all federal funds, OTHER for all other funds, or STATE for all funds. Selecting GR or 0101 will give you the same results. The user may run the report at the department level which results in the items being displayed by budgeting unit or at the budgeting unit level which results in the items being displayed by appropriation.

Core Decision Item Form

Three BRASS reports will help departments complete the Core Decision Item Form (the Excel document).

1. Report 15a – Core Summary (1YR)
   - After all core changes have been entered into BRASS, use report 15a to assist in completing Question 1 (Core Financial Summary) of the Core Decision Item form. These numbers need to be entered into the Excel document.

   - When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C. The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

2. Report 16 – Core Financial History
   - To assist in completing Question 4 (Financial History) of the Core Decision Item form. These numbers need to be entered into the Excel document.

   - Agencies will need to adjust the appropriation amount and unexpended by fund amounts in the actual columns for any increases in estimated appropriation. BRASS appropriation amounts are the final amounts approved in the regular and supplemental bills only. *Hint: if the unexpended amount is negative on the BRASS report it is likely that an estimated appropriation was increased.*

   - Agencies may need to adjust the unexpended amounts due to rounding. Actual expenditures in the financial system are recorded in dollars and cents. When actual expenditures are loaded into BRASS the data is rounded to the nearest dollar by budget object class and job class. This could result in the unexpended amount for a fund to be a dollar or so negative.

   - When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C. The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

3. Report 18a – Core Changes (Reconciliation) Detail (1YR)
   - Use for Question 5 (Core Reconciliation).

- Numbers **do not** need to be entered into the Core Decision Item Excel document. Place the applicable BRASS page after Question 4 of the Core Decision Item form for each core decision item.

- When entering core changes into BRASS, the justification tab is limited to 5 lines of text. Agencies will need to be concise when explaining the change, because the justification text appears on this report.

- Reallocations of job classes within the same personal service appropriation will not appear on the report even though it was entered into BRASS since the net result for the budgeting unit is $0. The same is true for reallocations of expense and equipment budget object classes within the same expense and equipment appropriation. Any reallocations between personal service and expense and equipment appropriations or other reallocations between appropriations within a budgeting unit will appear on the report even if the net result for the budget unit is $0 since the amount for the appropriation has changed.

- As stated in the budget instructions, a core request may have multiple core changes for the same decision item code. A separate BRASS form must be used for each core change that is requested. For example, two budget forms will be used if funding is being reallocated from two different cores into another core.

- It may take 15 minutes or so for this report to run due to complexity and amount of data being pulled into the report.

- When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C (For example: MoDOT's would be 60500C). The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C (For example: MoDOT's would be 6050000C). Any deviation from using the above selections could result in inaccurate data being displayed on the report. Also, do not run this report at the budget unit level as this level of detail is not needed in the budget books.

BUDGET REQUEST FORMS OVERVIEW

Core Decision Item, New Decision Item, Supplemental New Decision Item, and Program Description

The budget request forms are the key forms used in the budget process to explain and document core and new decision item requests. When properly prepared, they become the primary source of information for the Governor and the General Assembly in making funding decisions. Information should justify, completely and concisely, funding of the core and new decision item requests. Facts presented should clearly show how the items support essential functions. Each element of the justification must be easy to read and understand. Please note that the purpose of the budget request forms is to provide information for decision making. The style and approach should, therefore, be analytical rather than promotional. Good data, sound logic, and solid back-up information are needed to properly justify a request.

Legislators and other users of the budget forms have requested that the forms be as consistent as possible across departments. Therefore, departments should refrain from altering the Excel templates. Also, legislators have requested that the font size used on the budget forms be size 10 or greater.

There may be cases in which it does not make sense to fill in all the information requested on the budget request form or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should **not** be used for pay plan decision items. Instead, complete one form for your department and include it in the front of your budget book. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. Budget and Planning staff are available to discuss such exceptions for specific decision items or groups of decision items in advance of your budget submission. Please contact your budget and planning analyst if you wish to discuss these issues.

Electronic copies of the form templates as well as alternate templates for very large numbers were forwarded to your budget office and are also available on the Budget and Planning web site under 2015 Budget Information "budget instructions" (http://content.oa.mo.gov/budget-planning/budget-information/2015-budget-information/2015-budget-instructions).

CORE DECISION ITEM FORM – INSTRUCTIONS

1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. Departments must list other fund names and numbers below the summary table, but do not need otherwise need to provide detail on specific "other funds." A second summary table with Governor Recommendations must be included when the budget request is printed in January.

The fringe benefits are noted in the Core Financial Summary for informational purposes. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, Highway Patrol and Conservation. The fringe benefits figures in the summary table are calculated using formulas that reference a fringe benefit rate that is included on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect their fringe benefits expenses.

Following are the items that departments need to complete for this section of the form:

1) Departments should complete the GR, Federal, and Other Fund amounts being requested broken out by budget class (PS, E&E, PSD and Transfer). The number of FTE broken out by GR, Federal, and Other Funds should also be entered. BRASS report 15a (Core Summary) may be used to check the numbers.

2) Departments should list below the summary table the fund names and fund numbers for any "other funds" requested.

3) If departments are requesting "Es" (estimateds) on their appropriations, they should enter an "E" into the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "Es" are being requested.

	FY 2015 Budget Request				
	GR	Federal	Other	Total	
PS	1,629,091	668,932	0	2,298,023	
EE	2,725,354	1,156,884	0	3,882,238	
PSD	17,612,133	44,073,314	7,663,069	69,348,516	E
TRF	0	0	0	0	
Total	21,966,578	45,899,130	7,663,069	75,528,777	
FTE	47.93	21.20	0.00	69.13	

Est. Fringe	*908,870*	*373,197*	*0*	*1,282,067*	

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Mental Health Earnings Fund (0288)
Notes: An "E" is requested for the $7,663,069 Other Funds.

2. CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item and should be written in a way that is easily understood by a lay reader. The narrative should <u>very briefly</u> explain the core budget item – the purpose of and necessity for the core item and how the core funding is used.

3. PROGRAM LISTING

Departments should use this section to list the programs (as defined below) that are included in the core decision item. A Program Description Form should be completed for programs listed in this section.

A program should be viewed as a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. <u>An appropriation is not necessarily a program</u>; one appropriation may encompass several programs, or one program may be addressed through multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

4. FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core appropriation for the prior three fiscal years and the current fiscal year. BRASS report 16 (financial history) will assist in the completion of this section. In order to ensure consistency across agencies, departments should not change the chart, other than to change the scale (this can be done by right clicking the y axis, selecting "format axis" and "scale") The chart is set up to populate itself from numbers entered into the table.

Items included in the financial history table:

- Appropriation (All Funds) – For the prior three fiscal years, include the actual year end amount of the appropriation. Any changes in the original appropriation amount, such as the exercising of an "E" to increase the appropriation, should be reflected in the appropriation amount included in the table. Such changes from the original appropriation to the actual year end appropriation can be noted in the notes section at the bottom of the table. For the current year, include the original amount appropriated. If the appropriation is an estimated appropriation, include an "E" in the column to the immediate right of the appropriation amount. Do not adjust the current year appropriation amount for any changes in the appropriation to date. BRASS Report 16 may be helpful. However, the report will not reflect any increases in estimated appropriations, which must be included on the core decision item form.

- Less Reverted (All Funds) – For the prior three fiscal years, include the actual year end amount that was reverted from the appropriation. Reverted amounts include the Governor's reserve, any extraordinary withholdings/expenditure restrictions, and any other items reverted during the year. Reverted does not include any agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match what is in the budget system. The reverted amounts as of June 30th will be loaded from the financial system into the budget system. For the current year, list "N/A" rather than the amount reverted to date. BRASS Report 16 will provide the correct reverted amounts.

- Budget Authority (All Funds) – Budget authority equals the appropriation amount less the amount reverted. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

- Actual Expenditures (All Funds) – For the prior three fiscal years, include the actual year end amount expended from the appropriation. For the current year, list "N/A." BRASS Report 16 will provide the correct actual expenditures amounts.

- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
Less Reverted (All Funds)	(1,100,000)	(5,500,000)	(1,400,000)	NA
Budget Authority (All Funds)	51,900,000	51,500,000	71,600,000	NA
Actual Expenditures (All Funds)	51,900,000	51,500,000	71,000,000	NA
Unexpended (All Funds)	0	0	600,000	NA
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	600,000	N/A
Other	0	0	0	N/A

(1)

Reverted includes Governor's standard 3 percent reserve (when applicable) and any expenditure restrictions.

NOTES:

(1) Lapse of $600,000 is federal block grant; cash can be carried over to FY 2015 for one-time commitments.

Actual Expenditures (All Funds)

11
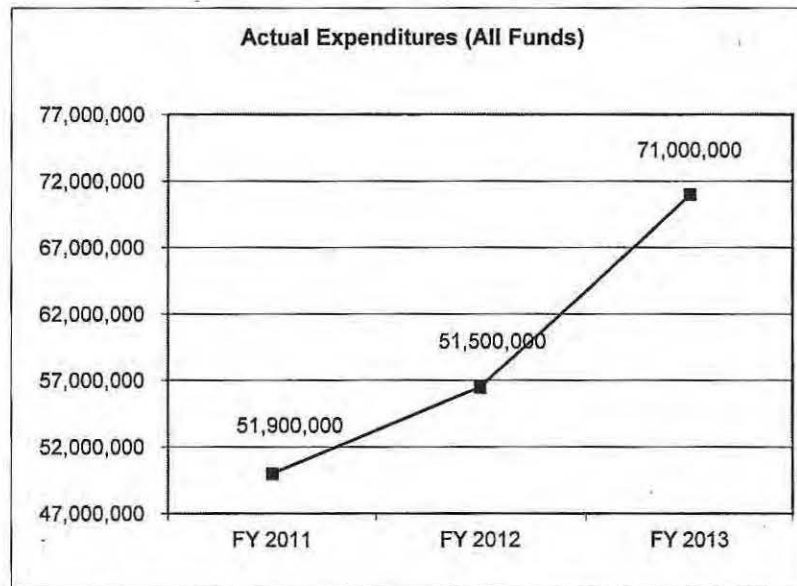
5. CORE RECONCILIATION

The core reconciliation will be completed in BRASS. After completion, departments should print the Core Changes (Reconciliation) Detail (Report 18a) and insert the individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become section 5 of the Core Decision Item Form.

The Department should use the "justification" tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation. Explanations of one-time reductions, transfers in and out, core reallocations, and core reductions, as well as details on specific fund and FTE splits should be provided. Adjustments made to the core by the Governor should be included in the core reconciliations when the budget requests with Governor Recommendations are printed in January.

Department _____	Budget Unit _____
Division _____	
Core - _____	

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.	Actual Expenditures (All Funds)
Appropriation (All Funds)	0	0	0	0	
Less Reverted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	0	0	0	0	
Actual Expenditures (All Funds)	0	0	0	0	
Unexpended (All Funds)	0	0	0	0	
Unexpended, by Fund:					
General Revenue	0	0	0	0	
Federal	0	0	0	0	
Other	0	0	0	0	

Actual Expenditures (All Funds)
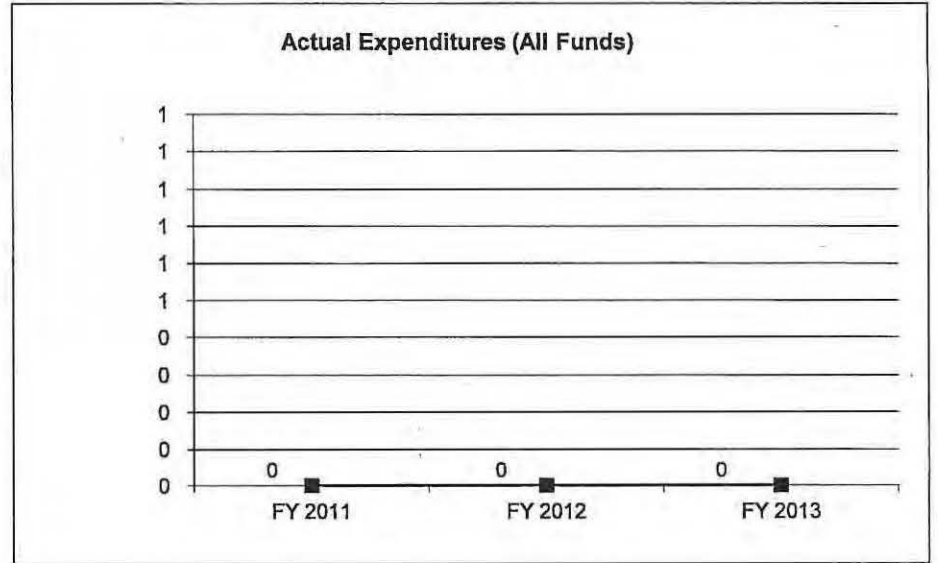
Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

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CORE DECISION ITEM

Department		Budget Unit
Division		
Core -		

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request						FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total			GR	Federal	Other	Total
PS	0	0	0	0		PS	0	0	0	0
EE	0	0	0	0		EE	0	0	0	0
PSD	0	0	0	0		PSD	0	0	0	0
TRF	0	0	0	0		TRF	0	0	0	0
Total	0	0	0	0		Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

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NEW DECISION ITEM FORM – INSTRUCTIONS

Notes on FY 2014 Cost to Continue Pay Plan Request

The legislature appropriated partial year funding for the $500 annual pay increase. If the pay plan is implemented, additional funding will be needed in Fiscal Year 2015. A new decision item should be requested as a cost to continue for the FY 2014 pay plan. Use the statewide decision item number 0000014. Budget and Planning will provide the coding detail for this new decision item and a standardized new decision item form to be updated and included with the department's budget submission.

1. AMOUNT OF REQUEST

Departments should detail the amount of the request in this section, which includes a summary table (as shown in the following example) that breaks out the total new decision item request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. Departments should include amounts sufficient to cover end of probation period salary increase for new positions. Departments do not need to provide detail on specific "other funds" other than listing the "other fund" names and fund numbers below the summary table. A second summary table with Governor Recommendations must be included when the budget request with Governor Recommendations is printed in January.

The fringe benefits are noted in this table for informational purposes. Fringe benefits are still budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, Highway Patrol and Conservation. The fringe benefits figures in this table are calculated using formulas that reference a fringe benefit rate that is included on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect their fringe benefits expenses. Fringe rates for overtime are different than the fringe rate for regular personal service appropriations.

Departments should not have to enter any numbers into this table as the Excel spreadsheet automatically pulls the numbers from data entered into section 5 of the form. There are only two things departments should have to enter in this section:

1) Departments should list below the table the fund names and fund numbers for any "other funds" requested.
2) If departments are requesting "Es" (estimateds) on their appropriations, they should enter an "E" into the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "Es" are being requested.

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	500,000	500,000	1,000,000	2,000,000
EE	1,000,000	250,000	0	1,250,000
PSD	0	0	0	0
TRF	0	0	2,000,000	2,000,000
Total	1,500,000	750,000	3,000,000	5,250,000
FTE	5.00	5.00	11.50	21.50

	GR	Federal	Other	Total
Est. Fringe	278,950	278,950	557,900	1,115,800

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Proceeds Fund (0291)

2. **CATEGORIZATION OF REQUEST**

This section allows the department to indicate the category(ies) the new decision item falls under. The purpose of this section is to allow readers to easily identify the type of decision item they are considering for funding. Departments should check the category(ies) that best fit the new decision item request.

- New legislation should be checked for requests based on legislation passed by the General Assembly.

- New program refers to a request for a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.

- Fund switch refers to situations where you have core cut one funding source and are asking for it to be replaced with a different fund.

- Federal mandate refers to a new decision requested because of a federal requirement or mandate.

- Program expansion should be checked for any new decision items that enhance or expand a current program.

- Cost to continue refers to a new decision item request that is needed to maintain or continue funding of an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. The program expansion category should be checked for such requests. A common cost to continue request would be for the cost to continue funding of a supplemental request. Cost to continue requests could also occur when an item is funded for only part of the year during the current fiscal year.

- GR pick-up refers to a new decision item request that arises because the original funding source is no longer available and general revenue funding is necessary to continue the program.

- Space request should be checked for any real estate requests. Departments do not need to fill out sections 6 (performance measures) or 7 (strategies) for space requests.

- Equipment replacement should be checked for any requests to replace equipment, including vehicles and office equipment. Departments do not need to fill out sections 6 (performance measures) or 7 (strategies) for equipment replacement requests.

- Pay plan should be checked for any pay plan requests, including cost of living and within grade requests. Departments do not need to fill out sections 4 (detailed assumptions), 5 (request break down), 6 (performance measures), or 7 (strategies) for pay plan requests.

- The other category can be used for any decision items that don't fit into the previously listed categories. If the other category is checked, departments should add a brief description of the category of decision item being requested on the line provided.

3. **WHY IS THIS FUNDING NEEDED?**

Use this section to provide a specific explanation of what is being requested (what the decision item entails) and why the new funding is needed. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money would not be an appropriate problem statement. More appropriate statements might

be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

Departments should tailor their explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request).

- For requests based on new legislation, departments should include the statutory authorization for the request.

- For new programs, departments should explain the requested program, how the idea for the program was generated, and why the program is needed.

- For fund switches, departments should provide details on the specific fund and amounts cut along with the reason for switching the funding source.

- For federal mandates, departments should provide a detailed description of the federal mandate, including any statutory references.

- For program expansions, departments should explain the current program and why an expansion is needed.

- For cost to continue requests, departments should explain the supplemental or other item that is necessitating the cost to continue.

- For GR pick-ups, departments should explain the origination of the program, the reason for the loss of the original funding source, and why the program should be continued.

- For space requests, departments should detail why they need additional space, how much space is needed, where the space is needed, and how many FTE are involved.

- For equipment replacement requests, departments should explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note if the replacement has been approved by the state fleet manager.

- For pay plan requests, departments should explain the type of pay plan being requested (cost of living adjustment, within grade request, etc.) and the methodology used to calculate the pay plan amounts. Additional detail should be included if the pay plan request is different from the standard requests detailed in the budget instructions.

4. **DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT**

For new decision items, budget analysts and members of the General Assembly that review agency budgets need to understand how the request has been put together and often need to do calculations for various alternative approaches. In this section, therefore, departments should describe the detailed calculations and assumptions that have been used to derive the request. Departments should explain how they determined that the requested number of FTE were appropriate. Data sources or standards should be cited so budget analysts can review the department's methodology. Departments should detail any alternatives that were considered (such as outsourcing or automation). If the new decision item request is based on new legislation, explain if the request does or does not match the fiscal note. If it does not match, explain why. Where necessary, explain the rationale for fund splits. Departments should also detail which portions of their request are one-time requests, and how those amounts were calculated.

5. **BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE**

In this section, departments should provide a detailed breakdown of the new decision item request. Expense and equipment, program distribution costs, and transfers should be broken down by budget object class (both the code number and description). Personal service costs should also be identified by job class. Requests should be broken down by general revenue, federal, and other funds. FTE should be broken out by funding source and job class as well. One-time costs should be identified by object class, job class, and fund source in both the request column and the one-time column. A second table breaking down the Governor Recommendations must be included when the budget request with Governor Recommendations is printed in January.

6. **PERFORMANCE MEASURES**

Departments should include a limited number of significant, pertinent performance measures for each new decision item request. Departments are encouraged to use charts and graphs when possible. When charts or graphs are included, the data should also be included, either in a separate table or in the chart or graph. To the extent possible, departments should include actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. In some instances, particularly for new programs, there will not be any prior or current year performance measurement data. In these cases, departments should just include targeted performance for the upcoming two fiscal years. If a new decision item request has an associated core, departments should separately identify projected performance with and without the additional funding. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. The number of measures should be limited to six or fewer. Measures are broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

  a. **Effectiveness** – Departments should include at least one measure of effectiveness for each new decision item. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular decision item is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

  b. **Efficiency** – Departments should include at least one measure of efficiency for each new decision item. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).

  c. **Number of Clients/Individuals Served** – Departments should include a measure of the number of clients or individuals served, if applicable.

  d. **Customer Satisfaction** – Departments should include a measure of customer satisfaction, if available.

7. **STRATEGIES**

Departments should use this section to identify the strategies, or specific courses of action, they intend to pursue through this decision item. Strategies are undertaken in order to accomplish the performance targets. Performance measurements target what your department will accomplish; a strategy indicates how these targets will be achieved.

Department	_____	Budget Unit	_____
Division	_____		
DI Name	_____ DI# _____		

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

_____ New Legislation		_____ New Program	_____ Fund Switch
_____ Federal Mandate		_____ Program Expansion	_____ Cost to Continue
_____ GR Pick-Up		_____ Space Request	_____ Equipment Replacement
_____ Pay Plan		_____ Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Department		Budget Unit _____
Division		
DI Name	DI#	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Department							Budget Unit _____		
Division									
DI Name				DI#					

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Department		Budget Unit _____
Division		
DI Name	DI#	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

    6a.   **Provide an effectiveness measure.**   6b.   **Provide an efficiency measure.**

    6c.   **Provide the number of clients/individuals served, if applicable.**   6d.   **Provide a customer satisfaction measure, if available.**

Department		Budget Unit _____
Division		
DI Name	DI#	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Estimated Fringe Benefit Contribution Rates
(not applicable for judges)

For Estimation Uses Only	FY 2015		FY 2014
	Personal Service	Overtime Calculation	Supple- mental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	16.98%	16.98%	16.98%
LONG-TERM DISABILITY-MOSERS	0.495%	0.495%	0.495%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.32%	0.32%	0.32%
BASIC LIFE INSURANCE (RETIREES)-MOSERS	0.115%	0.115%	0.115%
DEFERRED COMPENSATION-MDCIP	0.00%	0.00%	0.00%
MEDICAL INSURANCE (ACTIVES)-MCHCP	21.40%	0.00%	21.40%
MEDICAL INSURANCE (RETIREES)-MCHCP	4.05%	0.00%	4.05%
OPEB	0.00%	0.00%	0.00%
UNEMPLOYMENT COMPENSATION	0.16%	0.00%	0.16%
WORKERS' COMPENSATION	1.58%	0.00%	1.58%
TOTAL	**52.75%**	**25.56%**	**52.75%**

SUPPLEMENTAL NEW DECISION ITEM REQUESTS

Limit supplemental requests to those programs and services with a significant change in circumstance. Enter all supplemental requests in the BRASS system and submit paper and electronic copies to Budget and Planning by October 1st. These requests should be submitted on the Supplemental New Decision Item Form. Departments have the option of submitting paper copies in their Fiscal Year 2015 operating budget request or in a separate document. Departments must submit electronic copies to their Budget and Planning analyst.

INSTRUCTIONS

1. Use the Supplemental New Decision Item Form. **These forms are included in a packet for the Legislature; therefore, for the sake of consistency, do not make changes to the forms.**

2. The instructions for completing the Supplemental New Decision Item Form are the same as the instructions for completing the New Decision Item Form with the following exceptions:
   - No ranking is required.
   - Note the original Fiscal Year 2014 House Bill Section, if applicable.
   - If FTE are requested, include the number of positions associated with these FTE. (See example of this calculation below)
   - If FTE are requested, include the number of months needed for these positions.
   - No categorization of the supplemental is required. (Box 2 on the new decision item request form)
   - New decision item request form Box 4 should include the entire supplemental request as a one-time cost. Request any ongoing costs as a separate cost-to-continue Fiscal Year 2015 new decision item.
   - **The requested amount should be the amount needed less the Governor's reserve; departments should assume that reserves will be released to meet the supplemental needs.**
   - **Section 3 should included total amount and show release of reserve in the calculation.**

3. Execute a final print preview of all forms before submitting to ensure the data prints properly.

Calculating Positions and FTE

1. POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3.

2. FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or 3*6/12)=1.50 FTE. If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year (16*3/12=4).

Department
Division
DI Name   DI#

Budget Unit _____

Original FY 2014 House Bill Section, if applicable _____

1. AMOUNT OF REQUEST

FY 2014 Supplemental Budget Request					FY 2014 Supplemental Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0	POSITIONS	0	0	0	0

NUMBER OF MONTHS POSITIONS ARE NEEDED: _____   NUMBER OF MONTHS POSITIONS ARE NEEDED: _____

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Other Funds:

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

SUPPLEMENTAL NEW DECISION ITEM

Department			Budget Unit _____						
Division									
DI Name		DI# _____	Original FY 2014 House Bill Section, if applicable _____						

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? How many positions do the requested FTE equal and for how many months do you need the supplemental funding? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.)

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	0
							0	0.0	0
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		0
							0		0
							0		0
							0		0
Total EE	0		0		0		0		0
Program Distributions							0		0
Total PSD	0		0		0		0		0
Transfers							0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

SUPPLEMENTAL NEW DECISION ITEM

Department				DI#		Budget Unit		
Division								
DI Name					Original FY 2014 House Bill Section, if applicable			

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	0
							0	0.0	0
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		0
							0		0
							0		0
							0		0
Total EE	0		0		0		0		0
Program Distributions							0		0
Total PSD	0		0		0		0		0
Transfers							0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Department	Budget Unit
Division	
DI Name _____ DI# _____	Original FY 2014 House Bill Section, if applicable _____

5. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

5a.   Provide an effectiveness measure.

5b.   Provide an efficiency measure.

5c.   Provide the number of clients/individuals served, if applicable.

5d.   Provide a customer satisfaction measure, if available.

SUPPLEMENTAL NEW DECISION ITEM

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	Original FY 2014 House Bill Section, if applicable _____

6. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

PROGRAM DESCRIPTION FORM - INSTRUCTIONS

HEADER

If programs are funded through multiple core appropriations, departments may use the template shown below in the header of those programs' Program Description Forms. The template lists the various appropriations that fund the program and also lists the general revenue, federal, other, and total planned current year funding for each of those appropriations. (Such Program Description Forms may be included behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.) The example below is the Program Description Form for the Director's Office portion of the program.

Program is found in the following core budget(s):

	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

1. **WHAT DOES THIS PROGRAM DO?**

   Departments should include a brief explanation of the program.

2. **WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?**

   Departments should include any federal or statutory authorization for the program. Include the federal program number, if applicable.

3. **ARE THERE FEDERAL MATCHING REQUIREMENTS?**

   Departments should state whether or not the program has federal matching requirements. If there are, explain them in detail.

4. **IS THIS A FEDERALLY MANDATED PROGRAM?**

   Departments should state whether or not the program is federally mandated. If it is, explain the mandate in detail.

5. **PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR.**

   Using the chart included in the form, departments should show the actual program expenditures for the prior three fiscal years and the current year planned expenditures. Departments should enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet. The chart on the Program Description Form will pick up those numbers and populate the chart. In order to ensure consistency across agencies, departments should not change the chart other than adjusting the scale (this can be done by right clicking the y axis, selecting "format axis" and "scale").

   For programs funded through multiple core appropriations, the chart should include the total program funding rather than the funding for just that core's portion of the program. For such programs, the

totals included in the header's table should match the planned current year expenditures in this section's chart.

6. WHAT ARE THE SOURCES OF THE "OTHER" FUNDS?

If the program is funded through other funds, departments should list the fund names and fund numbers of those funds.

7. PERFORMANCE MEASURES

Departments should include a limited number of significant, pertinent performance measures for core programs. Departments are encouraged to use charts and graphs when possible. When charts or graphs are included, the data should also be included, either in a separate table, chart, or graph. Departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The projected level should be the amount departments said they would achieve for the specified fiscal year in that year's budget request. If the projections were based on decision items that were either not funded or only partially funded, departments may modify the projections accordingly. Footnote any such modifications. Do not modify or "update" projections to bring them into line with actual performance. The intent is to compare what happened with what departments said would happen. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. The number of measures should be limited to six or fewer. Measures are broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

   a. **Effectiveness** – Departments should include at least one measure of effectiveness. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular program is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

   b. **Efficiency** – Departments should include at least one measure of efficiency. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).

   c. **Number of Clients/Individuals Served** – Departments should include a measure of the number of clients or individuals served, if applicable.

   d. **Customer Satisfaction** – Departments should include a measure of customer satisfaction, if available.

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Department
Program Name
Program is found in the following core budget(s):

1. What does this program do?

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

3. Are there federal matching requirements? If yes, please explain.

4. Is this a federally mandated program? If yes, please explain.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History

□GR
☑FEDERAL
■OTHER
⊟TOTAL

6,000,000

1,000,000

| FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Planned |
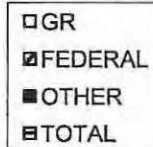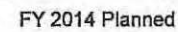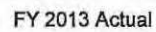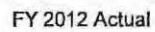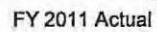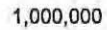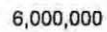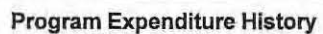
6. What are the sources of the "Other " funds?

Department
Program Name
Program is found in the following core budget(s):

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS
AND MO SUNSET ACT REPORTS

Section 33.270, RSMo. requires that budget submissions include information on the most recent reports done by the State Auditor, evaluations done by the Oversight Division of the Committee on Legislative Research, and Missouri Sunset Act reports. Include reports released over the past three years. Agencies must complete the attached form for applicable programs.

1. Program Name – List the name of the program or the division.

2. Type of Report – Indicate if the report is an Audit Report, Oversight Evaluation or a Sunset Act Report.

3. Date Issued –The date the report was issued.

4. Website – The website address where the report can be located.

Sections 23.250 to 23.298, RSMo. require that new programs created after August, 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program– List the name of the program.

2. Statutes – Indicate the statutes that establish the program, including sunset language.

3. Sunset Date–The month and year the program will sunset without General Assembly action.

4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status

PERSONAL SERVICE AND EXPENSE AND EQUIPMENT FLEXIBILITY

Flexibility is very helpful in achieving the results desired by the Governor, the General Assembly, and Missouri citizens. The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain house bill sections in the Fiscal Year 2014 budget. Agencies interested in retaining their current flexibility or increasing their flexibility should work closely with Budget and Planning to develop clearly articulated rationale and justification for this request. Agencies should use the Excel form and process described below for requesting budget flexibility. Also provide your Budget and Planning analyst a comprehensive list of all flexibility requests with your October 1 budget submission (electronic is acceptable).

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2014 and to request any new or increased flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly. For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Or, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service. Agencies must reallocate funds between all flexible appropriations (PS, EE, divisional, sectional, etc.) to reflect anticipated Fiscal Year 2015 expenditures in case flexibility for the appropriations is not approved.

Documentation and Presentation Requirements
1. Agencies must complete the Flexibility Request Form to document the request and provide justification. The Flexibility Request Form should be placed behind the associated Core Decision Form in the agency's budget submission.
2. Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.
4. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year by year basis with proper justification and approval of the General Assembly.
5. If flexibility is approved, agencies are required 1) to submit notification of each flexibility usage to the Chair of the Budget Committee, the Chair of the Senate Appropriations Committee, and their Budget and Planning analyst; and 2) to submit a quarterly report to the Chair of the Budget Committee, the Chair of the appropriate House Appropriations Committee, the Chair of the Senate Appropriations Committee, and their Budget and Planning analyst on how the flexibility has been used during the quarter. The quarterly reports are to be submitted no later than 15 calendar days after the close of the given quarter even if the agency has not used any flexibility during that quarter

Note: As departments are also asked to submit a list of all estimated or "E" appropriations to Budget and Planning, some departments find it simpler to report both "E" and flexibility reports on one form. An example of such a form follows.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER:	DEPARTMENT:
BUDGET UNIT NAME:	DIVISION:

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE

FY 2015 Estimated Appropriations and Flexibility Requests

| DEPARTMENT | | | | | | ESTIMATED APPROPS | | FLEXIBILITY | |
HB	Approp	APPROP NAME	FUND	FUND	FY 13 AMT	FY 14	FY 15 Requested	FY 14	FY 15 Requested
02.005	0537	DIV OF GENERAL ADMIN PS-0101	0101	GR	$1,965,162			25%	25%
02.005	2294	DIV OF GENERAL ADMIN E&E-0101	0101	GR	$57,706			25%	25%
02.005	0538	DIV OF GENERAL ADMIN PS-0105	0105	FED	$993,940			25%	25%
02.005	2296	DIV OF GENERAL ADMIN E&E-0105	0105	FED	$698,699		E	25%	25%

INFORMATION TECHNOLOGY DECISION ITEMS

Consolidated Agencies

Any ongoing decision items funded in Fiscal Year 2014 for information technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2015.

Fiscal Year 2015 new decision items requests will be included in the Department's budget submission and copies of those decision items sent to ITSD on October 1. IT consolidated departments and agencies must work with ITSD in the development of decision items that include information technology services and equipment. Ongoing decision items that receive final approval will be transferred to the Information Technology Services Division in Fiscal Year 2016.

Non-Consolidated Agencies

Agencies not part of the statewide consolidation that are considering requests for new projects are required to submit information to ITSD by September 1. This will allow ITSD to verify that the state architecture standards are met. If you have questions about whether your decision item qualifies for this process, please contact Ron Thomas (751-1583). For decision items submitted to ITSD, the agencies must have a Missouri certified project manager that will be assigned to manage the project, or include costs to pay for contracting for a certified project manager. Agencies must also include language in their request addressing how the project will be developed in compliance with the State's enterprise architecture as administered by ITSD. In addition, departments should submit a risk management plan to ITSD. ITSD may request additional information, if needed, to fully assess the project concept and its implications.

Required information can be submitted to Crystal Wessing at Crystal.Wessing@oa.mo.gov.

VEHICLE REQUEST INSTRUCTIONS

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Cindy Dixon, at cindy.dixon@oa.mo.gov.

Make requests for new or replacement vehicles using agency specific new decision item numbers. You may aggregate agency vehicle requests as department-wide requests. For sedan requests, assume cost estimates for a four door compact sedan unless specific justification is provided for some other class of sedan. For the 2014 model year, compact sedans with a flex-fuel option allow agencies to decrease the total lifecycle cost of the vehicle while still meeting the statutory 70% alternative fuel purchasing requirement.

For pickup trucks, assume a ½ ton pickup unless additional justification is provided. Requests for SUVs must include additional justification as to why the SUV is necessary as opposed to another, less costly, more fuel efficient vehicle classification.

In addition to the New Decision Item Form, complete the attached New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for vehicles for fleet expansion and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. Submit the New Vehicle Request Form electronically to your Budget and Planning analyst and the State Fleet Manager.

The Vehicle Request form is available on Budget and Planning's web site (http://content.oa.mo.gov/budget-planning/budget-information/2015-budget-information/2015-budget-instructions), and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	2015

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

Instructions

1.) Include one row of data below for each vehicle requested.
2.) Email to OA/Budget & Planning
3.) Email to State Fleet Manager at cindy.dixon@oa.mo.gov

Vehicle Requested					
Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.	What has changed programmatically and/or what new responsibilities require a fleet expansion.

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	2015

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

Vehicle to be Replaced							Vehicle Requested				
Year	Make	Model	Current Odometer	Estimated Odometer July 1, 2014	FY 13 Annual Miles Driven	VIN	Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.

Category	Sedan Subcategory	Patrol Car Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Compact	Crown Victoria	Minivan (7 pax)	Compact, 4x2, Reg Cab	Mid, 4x4
Patrol Car	Mid	Impala	Cargo minivan	Compact, 4x2, Ext Cab	Full, 4x4
Van	Full	Tahoe	12 Pax	Compact, 4x4, Reg Cab	Hybrid, 4x4
SUV	Hybrid, Mid	Charger	15 Pax	Compact, 4x4, Ext Cab	Crossover
Light Duty Truck		Caprice	Cargo, full	1/2 ton, 4x2, Reg Cab	
Medium Duty Truck				1/2 ton, 4x2, Ext Cab	
Heavy Duty Truck				1/2 ton, 4x4, Reg Cab	
				1/2 ton, 4x4, Ext Cab	
				1/2 ton, 4x2, Reg Cab, Alt Fuel	
				1/2 ton, 4x2, Ext Cab, Alt Fuel	
				1/2 ton, 4x4, Reg Cab, Alt Fuel	
				1/2 ton, 4x4, Ext Cab, Alt Fuel	
				3/4 ton, 4x2, Reg Cab	
				3/4 ton, 4x2, Ext Cab	
				3/4 ton, 4x4, Reg Cab	
				3/4 ton, 4x4, Ext Cab	
				Mid, 4x4, Ext Cab	

Vehicle classes shaded require additional justification.

FUEL COST INCREASE REQUEST GUIDELINES

1. Supplemental requests
   Departments may elect to make a single request for fuel needs, department-wide. Use the standard supplemental form and refer to instructions, above.

2. FY 2015 fuel cost increase requests
   Fuel cost increase requests should be categorized as cost to continue. Expansion of a program or activities that will result in additional fuel consumption should be requested using a standard new decision item number. Fuel cost increase requests may be aggregated as a department-wide request.

3. Explanation of requests
   Under section 4, departments should indicate the gallons of fuel used during Fiscal Year 2013, and the amount paid. If possible, provide this information by fuel type (i.e. diesel, regular motor fuel, E85 fuel). FY 2015 requests should also separately indicate any anticipated increase in consumption attributable to new staff and/or vehicles added in FY 2014. Section 6 should contain, to the extent available, information about: fuel efficiency averages (miles per gallon) by vehicle type; annual fleet fuel consumption (by fuel type, if available); annual fleet miles traveled; and average miles traveled per specific function (e.g. site visit). Under section 7, indicate what steps are being taken, considered, or planned to reduce fuel consumption.

4. Comprehensive list of fuel requests
   Agencies with fuel cost increase requests in more than one division/or budget unit should also complete the Fiscal Year 2015 Fuel Cost Increase Request. The form should be submitted electronically to Budget and Planning.

FY 2015 Fuel Request Cost Increase

Division	Program	Fund	Approp	Fuel Type	FY 2012 expd $	FY 2012 gallons	avg. cost/gal	FY 2013 expd $	FY 2013 gallons	avg. cost/gal	FY 2014 expd $ estimate	FY 2014 Gallons estimate	avg. cost/gal	FY 2014 expd $ requested	FY 2015 Gallon estimate	avg. cost/gal
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					0	0	#DIV/0!	$0	0	#DIV/0!	$0	0	#DIV/0!	0	0	#DIV/0!
					0	0	#DIV/0!	$0	0	#DIV/0!	$0	0	#DIV/0!	0	0	#DIV/0!
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					0	0	#DIV/0!	$0	0	#DIV/0!	$0	0	#DIV/0!	0	0	#DIV/0!
TOTAL					0	0		0	0		0	0		0	0	

EXPENSE AND EQUIPMENT GUIDELINES

Suggested Standardized Budget Factors

The following information may be useful as you prepare expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, since agencies may have unique needs, nor are they entitlements. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	$519	
Chair	$399	$399
Side chair (1)	$139	$139
Systems Furniture		$4,500
File Cabinet (1 four drawer)	$586	
Calculator	$35	$35
Desktop Computer with 19 inch Monitor	$706	$706
Subtotal One-Times	**$2,384**	**$5,779**
Office Supplies	$345	$345
Total	**$2,729**	**$6,124**

Equipment Guidelines

Vocational Enterprises System Furniture:
MVE Systems Furniture Estimate
    8' x 8' cubical $4,500
          Includes: work surface, overhead organizer,
          task light and two drawer file (MVE)

Telecommunications Relocations
    PBX (wiring/phone not included) $200 per station
    Key system (wiring/phone not included) $175 per station
    Single line system (wiring/phone not included) $60 per station
    Voice/data wiring (twisted four pair cable) $425 per station

Additional Guidelines
    Physical move costs of FTE (tele-
    communications relocations not included) $275 per FTE
    Janitorial/Trash $1.50 per square foot
    Utilities $1.98 per square foot

Vehicle Estimates (Model Year 2014):

These are cost estimates for model year 2014 based upon anticipated price changes to the model year 2012 vehicle prices which the State currently has on contract. Chevrolet estimates a 2% increase; Ford estimates a 2% increase; Chrysler/Dodge estimates a 3% increase.

Estimates by vehicle type the state has on contract currently:

Patrol Cars

Make	Model	2014 Model Year Estimated Price
Chevrolet	Caprice	$27,017.76
Chevrolet	Impala	$20,578.50
Chevrolet	Tahoe	$26,308.86
Dodge	Charger	$23,652.92
Ford	Sedan Police Interceptor	$26,299.68
Ford	Police Interceptor Utility	$25,423.50

Passenger/Cargo Vans

Make	Model	2014 Model Year Estimated Price
Dodge	Grand Caravan	$20,879.13
Dodge	Grand Caravan Cargo	$20,534.08
Chevrolet	Express 12 Passenger Van	$21,377.16
Ford	Econoline Cargo Van	$16,992.18
Ford	Econoline 15 Passenger Van	$23,356.98

Light Duty Trucks and Sport Utility Vehicles

Make	Model	2014 Model Year Estimated Price
Ford	F-150 Flex Fuel (1/2 Ton, 4x2 Regular Cab, Alternative Fuel)	$16,446.48
Ford	F-150 Flex Fuel (1/2 Ton, 4x2 Extended Cab, Alternative Fuel)	$18,840.42
Ford	F-150 Flex Fuel (1/2 Ton 4x4, Regular Cab, Alternative Fuel)	$18,753.72
Chevrolet	Silverado 1500 (1/2 Ton, 4x4, Standard Cab, Alternative Fuel)	$21,522.00
Ford	F- 250 (3/4 Ton, 4x2, Regular Cab)	$18,631.32
Chevrolet	Silverado 2500 (3/4 Ton 4x4, Extended Cab	$23,790.00
Ford	Escape (Sport Utility Vehicle, 4x4, 4-cylinder)	$23,465.10

Passenger Cars

Make	Model	2014 Model Year Estimated Price
Ford	Focus (Compact, 4-Door Sedan, Alternative Fuel)	$15,553.98
Dodge	Avenger (Mid-Size, 4-Door Sedan, Alternative Fuel)	$18,379.32
Chevrolet	Impala (Full Size, 4-Door Sedan, Alternative Fuel)	$18,462.00
Ford	Fusion Hybrid (Mid-Size, 4-Door Sedan, Hybrid)	$24,011.82

Desktop Computers:

Power User Desktop	
Dell - $572 HP - $633 Lenovo - $729	Mini Tower Chassis, Intel Core i5 Processor, 4GB DDR3 Dual Channel Memory with integrated graphics, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, DVD+/-RW Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5

OA-ITSD Desktop (consolidated agencies)	
Dell - $572	Small Form Factor Chassis, Intel Core i5 Processor, 8GB DDR3 Dual Channel Memory with integrated graphics, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, DVD+/-RW Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5
HP - $648	
Lenovo - $751	

Monitor	
Dell - $124	19" LCD Widescreen Flat-Panel Monitor Purchased With System, With Height Adjustable Stand
HP - $151	
Lenovo - $140	

Notebook Computers:

Tablet PC	
Dell – $1,121	Intel i5 Core Processor, 4GB DDR3 Memory, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, 12" Widescreen Display, Integrated Video Card, Integrated 10/100 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty
HP - $1,258	
Lenovo – $1,160	

Mobile Notebook	
Dell - $861	Intel i5 Core Processor, 4GB DDR3 Memory, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, at least 13" Widescreen Display, Integrated Video Card and Sound Card, Integrated 10/100 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g, 3 yr. Next Business Day On-Site Warranty.
HP - $973	
Lenovo – $992	

Power User Notebook	
Dell - $752	Intel Core i5 Processor, 4GB DDR3 Memory with 1 DIMM, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, 15" Display, DVD/CD-RW Drive, Integrated Video Card, Integrated 10/100/1000 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
HP - $753	
Lenovo - $982	

OA-ITSD Notebook (consolidated agencies)	
Dell - $777	Intel Core i5 Processor, 8GB DDR3 Memory with 2 DIMMs, 250GB Hard Drive, Microsoft Windows 8 Professional 32-bit, 15" Display, DVD/CD-RW Drive, Integrated Video Card, Integrated 10/100/1000 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
HP - $875	
Lenovo - $1,838	

STATEWIDE REAL ESTATE INSTRUCTIONS

Statewide Real Estate is an annual budget reflecting the development of a six-year space plan. Use regional rental rates for New Decision Items for leased facilities based upon Fiscal Year 2014 rates (see #6 below). The Division of Facilities Management, Design and Construction (DFMDC) will develop the real estate budget, except for the items detailed below (see # 2 below). DFMDC staff will complete all BRASS entry.

ITEMS OF SIGNIFICANCE

1. Annual Budget – Real estate funds are an annual appropriation. The October 2013 submission includes necessary funding for Fiscal Year 2015 department real estate requirements. DFMDC will provide each department with a list of Fiscal Year 2015 real estate space to include leased, state owned, and institutional locations.

2. Deadlines – The table below indicates DFMDC due dates. The Statewide real estate budget is due to Budget and Planning by October 1st as required by state statute. Your agency's budget must be final and submitted to Robin Carpenter in DFMDC by September 1st.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR BRASS ENTRY	DEADLINES
1. Cores for leased facilities, and allocations for state owned and institutional space	DFMDC	DFMDC	September 1st
2. New Decision Items	Department	DFMDC	September 1st
3. Transfers			
In and out of operating budgets	Department	Department	September 1st (in coordination with DFMDC)
In and out of HB 13	DFMDC	DFMDC	September 1st (in coordination with Departments)

3. Six-Year Plan – The Division of Facilities Management, Design and Construction oversees an ongoing office space planning process (format is attached). Agencies need to provide long-term leased, state owned, and institutional space needs to DFMDC. To ensure that all funding requirements are adequately foreseen, each department is to submit to FMDC a six-year plan, including the following:

   - Program elimination/downsizing/co-location by location for each of the fiscal years of the six year plan: as there have been substantial FTE reductions across state government, agencies need to consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and to communicate these future space needs/ideas to the Division of Facilities Management, Design and Construction;
   - Significant changes in program operations that could potentially affect use of facilities;
   - Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.

4. Core and New Decision Item Forms – The Division of Facilities Management, Design and Construction will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and

institutional facilities will include utilities and janitorial costs. Agencies are responsible for development of the new decision item form for any new decision items.

"New Decision Items" include items that do not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE). Multiple items should not be requested using the same new decision item form. All "New Decision Item" requests should be submitted on separate new decision item forms. As noted above, agencies must submit this information to the Division of Facilities Management, Design and Construction by September 1st.

Agencies are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Robin Carpenter in the DFMDC.

RANKINGS

House Bill 13 decision items for Fiscal Year 2015 will fall into one of the following categories.
- 001 Core;
- 005 New Decision Items

If you have any questions about the real estate budget instructions or process please contact Robin Carpenter (751-6839) or Lisa Cavender (751-7029) in the Division of Facilities Management, Design and Construction.

5. BRASS Data Entry - With the exception of transfers in and out of operating budgets, all BRASS work will be done by the Division of Facilities Management, Design and Construction. Hard copies of requests are not considered final until all information is entered into BRASS.

6. Regional Rental Rates – For budgeting purposes the following regional rates will be used for new decision items: Metro, $17.00; Out-state, $11.00; Large City, $14.00; or St. Louis County, $17.50.

7. Janitorial & Utility Rates – For budgeting purposes the following rates will be used for new decision items: janitorial: $1.50 per square foot; utilities: $1.98 per square foot.

8. Lease Actions For Existing Contracts – The Division of Facilities Management, Design and Construction recommends lease extensions at most locations. If an agency requests a bid or a written justification for the bid including a space analysis, submit such requests to the Division of Facilities Management, Design and Construction.

9. New Decision Items – DFMDC and Budget and Planning will jointly evaluate any need for additional space for new staff or program space. Only if OA verifies that space does not exist in existing leased locations or state owned facilities may a department request new space. Your department must submit a space analysis that supports the need for additional space. If approved, the Division of Budget and Planning will request sufficient funding in the real estate budget.

10. Transfers – Per DFMDC policy, if an agency acquires new leased space without a New Decision Item through the budget process, the funding source of the newly acquired space must be from the agency's E&E.

In addition, the agency must be willing to transfer those funds into House Bill 13 in the following budget cycle for DFMDC to make a lease commitment. The only exception to this would be for an interim or temporary lease such as a temporary parking lease. Each year a review of lease costs currently being paid from agency E&E will be made during budget preparation and submitted for agency review. These costs should be included in the agency's Transfers Out submitted in their operating budgets.

			STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT						
AGENCY:									
ORGANIZATION:									
Lease #	Facility Location (City/Address)	FTE 2014	FTE 2015	FTE 2016	FTE 2017	FTE 2018	FTE 2019	Proposed Changes in Program Delivery	Comments

Fund Financial Summary

General Information

Sections 33.240 and 33.250, RSMo require detailing revenue and expenditure data for each fund for each year be detailed. Departments will enter most data into the sheet titled "data". This sheet will allow you to enter information at the appropriation number and revenue source level. The sheet titled "form" is a summary sheet and is linked to the "data" sheet. You will not need to reenter data. Only the "form" sheet will be printed and submitted. The notes section of the form sheet must be used to explain cash flow amounts, if a fund has cash flow needs along with other necessary explanatory information. The entire file should be emailed by November 15th to your Budget and Planning, House, and Senate analysts and to OA Accounting (OACAFR@oa.mo.gov). If an agency is assigned a fund financial summary and the fund has appropriations in multiple departments, the agency assigned the fund financial summary is responsible for all the appropriations for that fund. Departments are to provide information to the administrating agency about their budget year request if they are requesting money from a fund that another agency administers. Please contact your Budget and Planning analyst to get the necessary downloads to complete fund financial summaries with appropriations in multiple agencies. This does not apply to funds that OA administers, such as general revenue. If an agency is unsure which agency is responsible for a specific fund financial summary, please contact your Budget and Planning analyst.

Note: Any fund that has a negative ending balance must include a solvency plan with the Fund Financial Summary submission.

Detailed Instructions for the Data Sheet

Prior Year (Fiscal Year 2013)
Reconcile to Reports (1) Column
Reconciliation to the June 30 Cash Balance – **OPTIONAL**
1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2012 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables. See Misc Payables under Fund Operations below for details.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations
1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2012 for the applicable fund (7/31/2012 12:00:00 PM).
2. **Misc Payables** - enter the amount of any miscellaneous payables from the Inception to Date column. See the Liabilities, Reserves, and Fund Balances section of the F100 report. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year.
3. **Other Adjustments** - enter the amount of any other adjustments as needed.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Receipts
1. **Prior Year Actual Column** - enter actual receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than

revenue source code. If a code other than revenue source code is used, the name will need to be modified.

2. **Transfer Approp Number and Transfer Name** – enter the actual amount received from appropriated transfers by appropriation number.

Below are instructions to obtain actual receipts and transfers in from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables
3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
   Budget Fiscal Year - ALL
   Fiscal Year – 2013
   Fiscal Month – ALL
   Select the applicable fund number
   Group By Revenue Source
   Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this option includes transfers into the fund.

3. **Total Receipts** – this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Prior Year Approp Column** – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

   Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the prior year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 3 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of the biennium), calculate the difference between the amount appropriated for the biennium minus any spending from the first year of the biennium to determine the amount to enter into this column.

2. **Prior Year Actual Column** – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

3. *Prior Year Biennial/Reapprop Adjustments Column* – Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the prior year is an even fiscal year (1st year of the biennium), enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of the biennium), no adjustment is necessary unless the biennial appropriation

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is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

4. **Prior Year Adjusted Approp Column** – this is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.

Below are instructions to obtain appropriation amounts and expenditures from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
   Budget Fiscal Year – 2013 (for biennial appropriations, you will also need to run the query using 2012 to account for any appropriation adjustments).
   Fiscal Year – 2013 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
   Select the applicable fund number
   Group by House Bill, Appropriation, and Multi-Year Indicator
   Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

   Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2012, Fiscal Year – 2012 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments
1. **Unexpended Appropriation** – for prior year appropriations, this is a formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.
2. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations
1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Current Year (Fiscal Year 2014)
Reconcile to Reports (2) Column
Reconciliation to June 30 Cash Balance – OPTIONAL
1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2013 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.

2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables from the F100 report using the Inception to Date column.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations
1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts
1. **Current Year Approp Column** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer Approp Number and Transfer Name** – enter the appropriated amount to be transferred by appropriation number.
3. **Total Receipts** - this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations
1. **Current Year Approp Column** - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

   Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the current year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the current year is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Current Year Biennial/Reapprop Adjustments Column** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the current year is an even fiscal year (1st year of the biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the current year is an odd fiscal year (2nd year of the biennium), enter the amount from the Prior Year Biennial/Reapprop Adjustments column as a positive number.

3. **Increases to Estimateds & Supps Column**– enter any estimated increases or supplementals by appropriation, including appropriated transfers in.

4. **Current Year Adjusted Approps Column**– this is a formula based upon the information entered above.

Below are instructions to obtain appropriation amounts from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
   Budget Fiscal Year – 2014
   Fiscal Year – 2014 (users will also need to run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
   Select the applicable fund number
   Group by House Bill, Appropriation, and Multi-Year Indicator
   Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

   Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2013, Fiscal Year – 2013 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments
1. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations
5. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
6. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
7. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Notes section of the fund financial summary.
8. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

Budget Year (Fiscal Year 2015)
Fund Operations
1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts
1. **Dept Request & Gov's Rec** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer Approp Number and Transfer Name** – enter the estimated amount to be transferred by appropriation number.
3. **Total Receipts** – this is a formula adding receipts plus transfers.

4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. **Dept Request Column and Gov's Rec Column**- enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

   Biennial appropriations require adjustments depending on if the budget request year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the budget year request is an even fiscal year (1st year of the biennium), enter the amount requested for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the budget year request is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Budget Year Biennial/Reapprop Adjustments Column** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

   For a biennial appropriation and the budget year request is an even fiscal year (1st year of the biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the budget fiscal year is an odd fiscal year (2nd year of the biennium), enter the amount from the Current Year Biennial/Reapprop Adjustments column as a positive number.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments

3. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
4. **Other Adjustments** – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

| | Statute _____ | | Administratively Created | | Subject To Biennial Sweep |
| | Constitution _____ | | Interest Deposited To Fund | | Subject to Other Sweeps (see notes) |

FUND OPERATIONS	FY 2013 ADJUSTED APPROP	FY 2013 ACTUAL SPENDING	FY 2014 ADJUSTED APPROP	FY 2015 REQUESTED	FY 2015 GOVERNOR RECOMMEND
BEGINNING CASH BALANCE	0	0	0	0	0
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	0	0	0	0	0
TOTAL RESOURCES AVAILABLE	0	0	0	0	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	0	0	0	0	0
TRANSFER APPROPS	0	0	0	0	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0
BUDGET BALANCE	0	0	0	0	0
UNEXPENDED APPROPRIATION *	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	0	0	0	0	0
FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	0	0	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0	0
UNOBLIGATED CASH BALANCE	0	0	0	0	0

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

FUND PURPOSE:

NOTES:

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

TAX CREDIT ANALYSIS FORM INSTRUCTIONS

General Information
Note: Another column has been added to the data table. This column adds current year to date information to the data table.

Per Section 33.282.2 RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The budget director will then submit the forms to the Senate Appropriations Committee and the chairman of the House Budget Committee by January 1st of each year. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms (paper and electronic) are to be submitted by October 1 to Budget and Planning.

Instructions for Completing the Form

Use the form provided with these instructions and please do not modify the format. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form.

Program name: List name of tax credit/exemption, deduction program

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (i.e. October, 2013)

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo (SB 1099, 2004). See the following list of the categories. For the purposes of completing the tax credit analyses, Budget and Planning has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, fill in this box with N/A.

Type: Check the applicable type for this program. If "other" is checked, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Applicable taxes: List ALL taxes that are affected by the tax preference.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Check whether the tax preference is a discretionary or an entitlement program, and if discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite appropriate statutes.

Specific provisions: Check all applicable provisions for the program. If the program has carry forward/back provisions, indicate the number of applicable years. Indicate if they are refundable and/or sellable/assignable and if there are additional federal deductions available similar to or related to this program. Add comments as necessary.

Certificates issued: If available, provide the total number of credits, deductions or exemptions <u>issued</u> during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year.

Projects: If available, provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.)

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year.

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe.

Amount Redeemed: List the amount redeemed for the appropriate fiscal year. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of the refunded and modified amounts.

Amount Outstanding: If possible, estimate the balance of outstanding credits at the close of the fiscal year just completed, over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program.

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT/COST ANALYSIS
The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (FY 2013), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from "spin-off" jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as "direct" costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. In order to be consistent with guidance from the Interagency Planning Council, do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such "other" benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the "Form Data Sheet" tab to input the supporting data. See the "Permanent New Jobs Created" graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years.   The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions or other tax preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

A blank Tax Credit Analysis Excel form and an example are available on Budget and Planning's web site (http://content.oa.mo.gov/budget-planning/budget-information/2015-budget-information/2015-budget-instructions), and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Tax Credit Categories defined in 135.800 RSMo
(New tax credits have been assigned to categories by Budget
and Planning)

Agricultural
- Agricultural Product Utilization Contributor
- New Generation Cooperative Incentive*
- Family Farm Livestock Loan
- Qualified Beef
- Wine And Grape Production

Business Recruitment
- Business Facility
- Enterprise Zone**
- Business Use Incentives For Large-Scale Development Programs (BUILD)
- Development
- Neighborhood Assistance*
- Rebuilding Communities
- Film Production
- Enhanced Enterprise Zones
- Enhanced Enterprise Zones – Mega Project
- Missouri Quality Jobs
- Sporting Events Credits
- Missouri Works

Community Development
- Neighborhood Assistance*
- Family Development Account
- Dry Fire Hydrant
- Transportation Development

Domestic and Social
- Youth Opportunities
- Shelter For Victims Of Domestic Violence
- Senior Citizen Or Disabled Property Tax
- Special Needs Adoption
- Children In Crisis/Champion for Children
- Peace Officer Surviving Spouse
- Maternity Home
- Residential Treatment Agency
- Pregnancy Resource Center
- Food Pantry
- Residential Dwelling (Disabled Access)
- Shared Care
- Developmental Disability Care Provider

Entrepreneurial
- Capital
- Certified Capital Company
- Seed Capital
- New Enterprise Creation
- Research
- Small Business Incubator
- Guarantee Fee
- New Generation Cooperative*

Environmental
- Charcoal Producer
- Wood Energy
- Qualified Alternative Fuel Vehicle Refueling Property

Financial And Insurance
- Bank Franchise
- Bank Tax Credit For S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property And Casualty Guaranty
- Self-Employed Health Insurance

Housing
- Neighborhood Preservation
- Low Income Housing
- Affordable Housing

Redevelopment
- Historic Preservation
- Brownfield Redevelopment
- Community Development Corporations
- Infrastructure
- Bond Guarantee
- Disabled Access
- New Market Equity Investment
- Distressed Areas Land Assemblage

Training and Educational
- Missouri Works Community College New Jobs
- Missouri Works Community College Job Retention

*Listed under multiple categories
**Certain enterprise zone abatements ended in 2005

Deductions, Exemptions, Credits and Other Tax Preferences

Dept.	Program	Statutory Citation
DED	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.286.7 & 100.297
	Brownfield Jobs/Investment Tax Credit	447.700-447.718
	Brownfield Remediation Credits	447.700-447.718
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Community Development Bank Tax Credit	135.400-135.430
	Community College Job Retention	178.764
	Community College New Jobs Training Bonds	178.892-178.896
	Development Tax Credit	32.105-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Dry Fire Hydrant Tax Credit	320.093
	Enhanced Enterprise Zones	135.953
	Enhanced Enterprise Zones – Mega Projects	135.968
	Enterprise Zone Benefits	135.200-135.250
	Family Development Accounts	208.750-208.775
	Film Production Tax Credit	135.750
	Historic Preservation Tax Credit	253.545-253.559
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Manufacturing Jobs Act	620.1910
	Missouri BUILD Bonds	100.700-100.850
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875
	Missouri Works	620.2000-620.2020
	Mutual Fund	620.1350
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.535.1
	New Enterprise Creation Tax Credit	620.635-620.653
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Market Qualified Equity Investment Tax Credit	135.680
	Rebuilding Distressed Communities – Business Credits	135.530-135.535
	Rebuilding Distressed Communities – Employee Credits	135.530-135.535
	Rural Empowerment Zones	135.900-135.909
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Transportation Development Tax Credit	135.545
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

Dept.	Program	Statutory Citation
DHSS	Shared Care Tax Credit	660.053-660.055
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
DIFP	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	MO Examination Fee Credit	148.400
	State Health Insurance Pool	376.975
DNR	Charcoal Production Tax Credit	135.313
	Wood Energy Producers Credit	135.300
	Qualified Alternative Fuel Vehicle Refueling Property	135.710
DOR	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Children in Crisis/Champion for Children Tax Credit	135.327
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Food Pantry Tax Credit	135.647
	Long Term Care Tax Deduction	135.096
	Peace Officer Surviving Spouse Tax Credit	135.090
	Senior Citizen Property Tax Relief	135.010-135.035
	Self-Employed Health Insurance Tax Credit	143.119
	Special Needs Adoption Tax Credit	135.325-135.327
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	New Generation Cooperative Incentive Tax Credit	348.432
	Qualified Beef Tax Credit	135.679

Program Name:				
Department:	Contact Name & No.:			Date:
Program Category:		Type: Tax Credit____ Other (specify)____		
Statutory Authority:		Applicable Taxes:		

Program Description and Eligibility Requirements:

Explanation of How Award is Computed: Entitlement ____   Discretionary ____
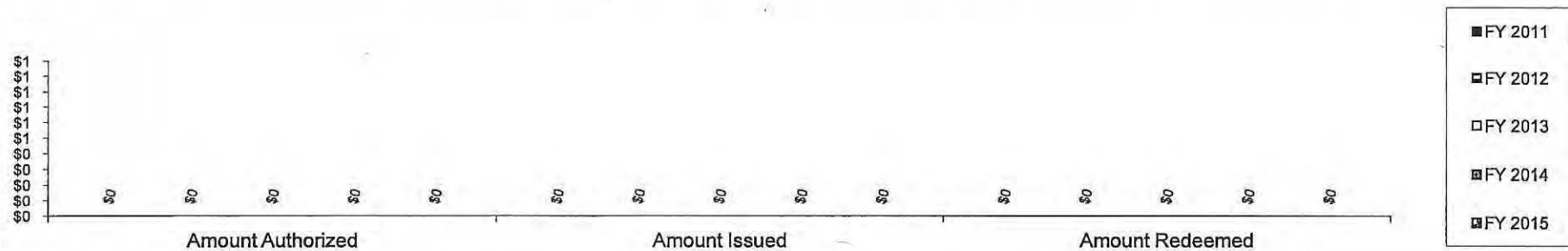
Program Cap: Cumulative $_____   (remainder of cumulative cap) $_____   Annual $_____   None _____

Explanation of cap:

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

Carry forward _____ years   Carry Back _____ years   Refundable _____   Sellable/Assignable _____   Additional Federal Deductions Available _____

Comments on Specific Provisions:

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 (year to date)	FY 2014 (Projection)	FY 2015 (budget year)
Certificates Issued (#)	0	0	0	0	0	0
Projects (#)	0	0	0	0	0	0
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$0	$0	$0	$0	$0	$0
Amount Redeemed	$0	$0	$0	$0	$0	$0
EST. Amount Outstanding	N/A	N/A	$0	N/A	N/A	N/A
EST. Amount Authorized but Unissued	N/A	N/A	$0	N/A	N/A	N/A

HISTORICAL AND PROJECTED INFORMATION

Legend: FY 2011, FY 2012, FY 2013, FY 2014, FY 2015

X-axis: Amount Authorized, Amount Issued, Amount Redeemed

Comments on Historical and Projected Information:

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

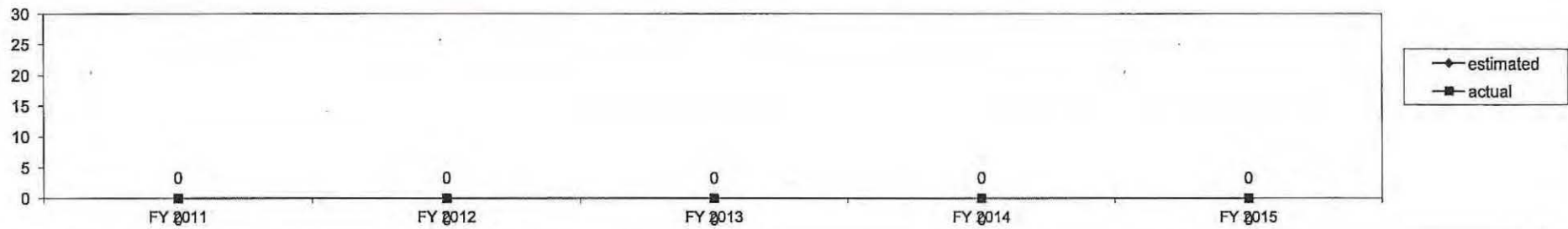|	FY 2013 ACTIVITY	Other Fiscal Period (Indicated time period)	Derivation of Benefits:
BENEFITS			

TAX CREDIT ANALYSIS

Program Name:			
Direct Fiscal Benefits			
Indirect Fiscal Benefits			
Total			
COSTS			
Direct Fiscal Costs			
Indirect Fiscal Costs			
Total			
BENEFIT: COST	#DIV/0I	#DIV/0I	

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name:				
Department:		**Contact Name & No.:**		**Date:**
Program Category:		**Type: Tax Credit____ Other (specify)____**		
Statutory Authority:		**Applicable Taxes:**		

Program Description and Eligibility Requirements:

Explanation of How Award is Computed: Entitlement _____ Discretionary _____

Program Cap: Cumulative $_____   (remainder of cumulative cap) $_____   Annual $_____   None _____

Explanation of cap:

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

Carry forward _____ years   Carry Back _____ years   Refundable _____   Sellable/Assignable _____   Additional Federal Deductions Available _____

Comments on Specific Provisions:

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 (year to date)	FY 2014 (Projection)	FY 2015 (budget year)
Certificates Issued (#)	30	40	45	20	50	50
Projects (#)	15	20	21	10	25	25
Amount Authorized	$9,000,000	$10,000,000	$11,000,000	$5,000,000	$12,000,000	$13,000,000
Amount Issued	$7,000,000	$8,500,000	$9,500,000	$2,000,000	$10,000,000	$11,000,000
Amount Redeemed	$7,500,000	$8,900,000	$9,800,000	$1,000,000	$7,000,000	$9,000,000
EST. Amount Outstanding	N/A	N/A	$18,000,000	N/A	N/A	N/A
EST. Amount Authorized but Unissued	N/A	N/A	$2,000,000	N/A	N/A	N/A

HISTORICAL AND PROJECTED INFORMATION

Comments on Historical and Projected Information:

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

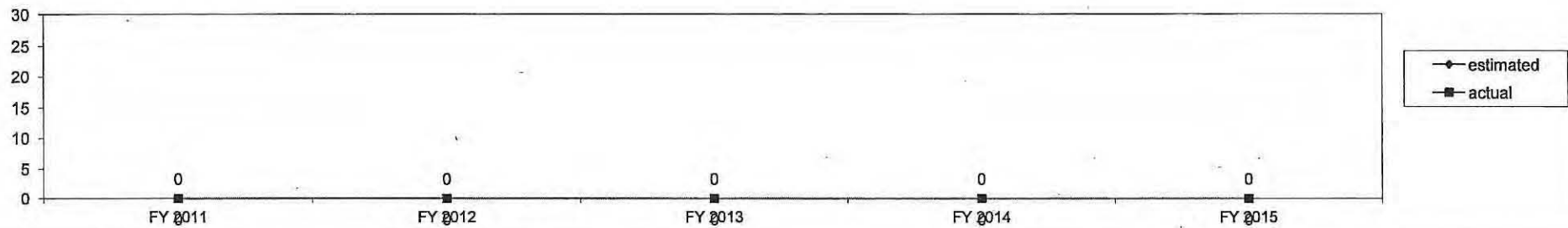|	FY 2013 ACTIVITY	Other Fiscal Period (indicated time period)	Derivation of Benefits:
BENEFITS			

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TAX CREDIT ANALYSIS

Program Name:				
Direct Fiscal Benefits				
Indirect Fiscal Benefits				
Total				
COSTS				
Direct Fiscal Costs				
Indirect Fiscal Costs				
Total				
BENEFIT: COST	#DIV/0I	#DIV/0I		

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	0	0	0	0	0

Legend: estimated, actual

Comments on Performance Measure: